

STATE OF HAWAII — DEPARTMENT OF TAXATION
**EXPORT EXEMPTION CERTIFICATE
FOR GENERAL EXCISE AND LIQUOR TAXES**

**PART I Information About the Manufacturer,
Producer, or Seller**

Name _____

Type of organization (e.g. Corporation, Partnership, Individual, etc.)

Address _____

City State Zip Code

Hawaii G.E./Use I.D. Number: _____

Liquor Tax Permit Number: _____

Description of the manufacturer, producer, or seller's business.

**PART II Information About the Purchaser,
Consumer, or User**

Name _____

Type of organization (e.g. Corporation, Partnership, Individual, etc.)

Address _____

City State Zip Code

PART III Tangible Personal Property/Liquor Included in Transaction

A. **Description** of tangible personal property/liquor _____

B. **Value** of tangible personal property/liquor or gross proceeds involved _____

**CERTIFICATION BY MANUFACTURER, PRODUCER, OR SELLER AND
PURCHASER, CONSUMER, OR USER**

The undersigned manufacturer, producer, or seller; and purchaser, consumer, or user hereby certify, pursuant to sections 231-36, 237-29.5, Hawaii Revised Statutes (HRS), as amended, and Act 20, SLH 1997, relating to export exemption and certification:

- (1) that the information provided in Parts I, II, and III above are true and correct; and
- (2) that until this certificate is revoked by notice in writing by either of the parties who signed the certificate or the Department of Taxation, it shall apply to this order or contract of sale between the manufacturer, producer, or seller; and the purchaser, consumer, or user.

The manufacturer, producer, or seller certifies that he/she will remit the tax due on the sale of the tangible personal property/liquor, as imposed by Chapters 237 and 244D, HRS, to the Department of Taxation if:

- (1) the place of delivery of the property/liquor for which the export exemption was claimed is not outside the State; or
- (2) the property/liquor was not shipped or transmitted by the provider to the purchaser at a place of delivery outside the State.

Manufacturer, producer, or seller signature

Purchaser, consumer, or user signature

Print name of signatory

Title

Date

Print name of signatory

Title

Date

GENERAL INFORMATION

Section 237-29.5, Hawaii Revised Statutes (HRS), provides for an exemption from the general excise tax, all of the value or gross proceeds arising from the manufacture, production, or sale of tangible personal property shipped by the manufacturer, producer, or seller to a point outside the State where the property is resold or otherwise consumed or used outside the State. See Tax Information Release No. 88-1 for more information.

Act 20, Session Laws of Hawaii (SLH) 1997, provides for an exemption from the liquor tax, all of the value or gross proceeds arising from the manufacture, production, or sale of liquor shipped by the manufacturer, producer, or seller to a point outside the State where the property is resold or otherwise consumed or used outside the State.

PURPOSE OF THIS CERTIFICATE

Form G-61, Export Exemption Certificate, must be completed in order for the manufacturer, producer, or seller to claim the general excise/liquor tax exemption. This form must be a part of each order or contract of sale between the manufacturer, producer, or seller and purchaser, consumer, or user who are signatories to the certificate. In the event the Form G-61 is impracticable to complete, an alternative form or document may be used provided the information requested in Parts I, II, and III of the Form G-61 are maintained.

GENERAL INSTRUCTIONS

The manufacturer, producer, or seller who is claiming the export exemption under section 237-29.5, HRS and/or Act 20, SLH 1997, must inform the purchaser, consumer, or user that the purchaser, consumer, or user is obtaining property/liquor for which the manufacturer, producer, or seller claimed a tax exemption.

The purchaser, consumer, or user is required to notify the manufacturer, producer, or seller if the property/liquor will not be resold, consumed, or used outside the State.

If the property/liquor purchased is not resold or otherwise consumed or used outside the State, the manufacturer, producer, or seller must remit to the Department the tax due on the property/liquor for which the export exemption was claimed. The purchaser, upon demand, shall be obligated to pay to the seller the amount of the additional tax imposed upon the seller.

SPECIFIC INSTRUCTIONS

Part I

Enter information regarding the producer, manufacturer, or seller.

Part II

Enter information regarding the purchaser, consumer, or user.

Part III

Enter information regarding the tangible personal property or liquor involved in this transaction.

SIGNING OF THE CERTIFICATE

The certificate shall be dated, executed, and signed by both the manufacturer, producer, or seller, and the purchaser, consumer, or user.

WHERE TO FILE THE CERTIFICATE

The certificate must be retained at the manufacturer, producer, or seller's place of business.

WHERE TO GET INFORMATION

Oahu District Office

P. O. Box 259
Honolulu, HI 96809-0259
Tel. No.: (808)587-4242
Toll Free: 1-800-222-3229

Maui District Office

P. O. Box 1169
Wailuku, HI 96793-6169
Tel. No.: (808)984-8500

Hawaii District Office

P. O. Box 833
Hilo, HI 96721-0833
Tel. No.: (808)974-6321

Kauai District Office

3060 Eiwa St., #105
Lihue, HI 96766-1889
Tel. No.: (808)274-3456